SIKKIM

GOVERNMENT GAZETTE

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GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK

No. 02/2025-Rate/GST/SIKKIM **Date:- 16th January, 2025**

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, Finance Department, No. 2/2017- State Tax (Rate), namely:-

In the said notification, -

(a) in the Schedule, after S. No. 105 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"105A.	30	Gene Therapy";

(b) in the Explanation, for clause (ii) and the proviso appended to it, the following clause shall be substituted, namely:-

"(ii) The expression 'pre-packaged and labelled' means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are 'pre-packed' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.".

2. This notification shall come into force with immediate effect.

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department

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